

FILED

APR 18 2013

Office of Administrative Hearing
By AX

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8 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
9 **DEPARTMENT OF CONSUMER AFFAIRS**
10 **STATE OF CALIFORNIA**

11 In the Matter of the *ex parte* Interim Suspension
12 Order Against:

13 **LARRY WAYNE HARMON**
14 **9878 Granite Hollow Court**
Granite Bay, CA 95746

15 **Certified Public Accountant License**
16 **No. 87502**

17 Respondent.

Case No. A-2013-2588

OAH Case No. 2013031027

***Ex Parte* INTERIM SUSPENSION
ORDER**

(Bus. & Prof. Code § 494)

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19 This matter came before the Office of Administrative Hearings, the Honorable Karen
20 Brandt, at 1:30 p.m. on April 18, 2013, on Petitioner's properly noticed *ex parte* Petition for an
21 Interim Suspension Order. Petitioner California Board of Accountancy was represented at the
22 hearing by Jeffrey M. Phillips, Deputy Attorney General, with the California Office of the
23 Attorney General. Respondent Larry Wayne Harmon was not present and was not represented
24 by counsel. This court having read and considered the Petition, as well as any affidavits,
25 declarations, memoranda, and any other evidence submitted in support thereof, and after hearing
26 oral argument, the court finds as follows:

27 //

1 1. Respondent Larry Wayne Harmon currently holds a valid license as a Certified
2 Public Accountant in the state of California (license No. 87502).

3 2. Respondent has engaged in acts or omissions constituting a violation or violations
4 of the Business and Professions code.

5 3. Permitting Respondent to continue to engage in the licensed activity will
6 endanger the public health, safety and welfare of the citizens of the State of California.

7 4. Serious injury would result to the public before the matter could be heard on
8 notice.

9 **IT IS HEREBY ORDERED THAT:**

10 1. Certified Public Accountant License No. 87502 issued to Larry Wayne
11 Harmon (Respondent) shall be immediately suspended pending further formal disciplinary action
12 by the California Board of Accountancy and issuance of a final decision and order in the
13 anticipated disciplinary action.

14 2. During the suspension, Respondent shall not engage in any conduct, either
15 directly or indirectly, that requires a Certified Public Accounting license issued by the Board.

16 3. If Respondent operates his or her own office as a solo practice or as a one
17 person professional corporation, said office is to be closed except for administrative purposes
18 (opening and responding to mail, referring out clients, accepting payments on account, and
19 general office administration).

20 4. Respondent shall not mislead clients or the public regarding the reasons for
21 suspension from practicing accounting.

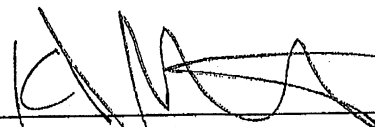
22 5. Respondent shall surrender within two business days from service of this
23 order, to a designated Board representative, all evidence of licensure, including, any pocket
24 license or wall license issued to Respondent by the Board.

25 6. The noticed hearing on the petition for interim suspension order is scheduled
26 for May 8, 2013, at 1:30 p.m. at the Office of Administrative Hearings, 2349 Gateway Oaks
27 Drive, Suite 200, Sacramento, CA 95833.

1 7. Petitioner shall serve this ex parte interim suspension order and all the
2 documents filed in this matter on respondent in accordance with Business and Professions Code
3 section 494.

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5 **IT IS SO ORDERED.**

6 Date: April 18, 2013

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8 KAREN J. BRANDT
9 Administrative Law Judge
10 Office of Administrative Hearings